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SERIES I No. 27

OFFICIAL GOVERNMENT OF GOA GAZETTE



EXTRAORDINARY No. 2

GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

7/28/2008-LA

The Goa Tax on Infrastructure (Second Amendment) Act, 2008 (Goa Act 23 of 2008), which has been passed by the Legislative Assembly of Goa on 27-8-2008 and assented to by the Governor of Goa on 29-9-2008, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 6th October, 2008.

THE GOA TAX ON INFRASTRUCTURE
(SECOND AMENDMENT) ACT, 2008

(Goa Act 23 of 2008) [29-9-2008]

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ACT

further to amend the Goa Tax on Infrastructure Act, 1997 (Act 12 of 1997).

BE it enacted by the Legislative Assembly of Goa in the Fifty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Infrastructure (Second Amendment) Act, 2008.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In section 2 of the Goa Tax on Infrastructure Act, 1997 (Goa Act 12 of 1997) (hereinafter referred to as the "principal Act"),—

(i) before clause (2), the following clause shall be inserted, namely:—

"(1) "Commercial building or non residential building" means any building or structure consisting of shop, store-room or office premises, either on the ground floor or any other floor, used wholly or partly for business activities but does not include multi-dwelling building or industrial building;"

(ii) in clause (6),—

(a) for the expression, "Commercial or office premises", the word "purpose" shall be substituted.

(b) after the words "for educational institutions," the expression "orphanages, old age homes, homes for spastic/retarded children" shall be inserted.

3. *Amendment of section 3.*— For section 3 of the principal Act, the following section shall be substituted, namely:—

"3. *Tax on Infrastructure.*— (1) Any person who has constructed a multi-dwelling building, in respect of which the construction licence has been issued on or after 1-4-2008 shall, before grant of premission for occupation or use of such building, or part thereof, be liable to pay a tax at the rate of rupees fifty per square meter of the floor area of such building as infrastructure tax.

(2) Any person who has constructed a commercial building or an industrial building or a non-residential building, in respect of which the construction licence has been issued on or after 1-4-2008 shall, before grant of permission for occupation or use of such building or part thereof, be liable to pay a tax at the rate of rupees hundred per square meter of the floor area of such building as infrastructure tax."

4 *Amendment of section 5.*— In section 5 of the principal Act, in sub-section (1), for the expression "industrial building", the expression "industrial building or commercial building or non-residential building" shall be substituted.

5 *Amendment of section 7.*— In section 7 of the principal Act, for the expression "industrial building", the expression "industrial building or commercial building or non-residential building" shall be substituted.

Secretariat, V. P. SHETYE
Porvorim-Goa. Secretary to the Government of Goa
Dated: 6-10-2008. Law Department (Legal Affairs).